IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

CENTRAL EXCISE & CUSTOMS GOLD CONTROL AP No 10 of 2001

For Approval and Signature:

Hon'ble MR.JUSTICE M.S.SHAH
and
Hon'ble MR.JUSTICE D.A.MEHTA

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1. Whether Reporters of Local Papers may be allowed to see the judgements? : NO

2. To be referred to the Reporter or not? : NO

3. Whether Their Lordships wish to see the fair copy of the judgement? : NO

4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO

5. Whether it is to be circulated to the Civil Judge? : NO

COMM. OF CENTRAL EXCISE & CUSTOMS

Versus

AMRIT DYG & PTG MILLS P. LTD.

Appearance:

1. CENTRAL EXCISE & CUSTOMS GOLD CONTROL AP No. 10 of 2001
MS PJ DAVAWALA for Petitioner No. 1
MR SHAKEEL A QURESHI for Respondent No. 1
RULE SERVED for Respondent No. 1

CORAM : MR.JUSTICE M.S.SHAH
and
MR.JUSTICE D.A.MEHTA

Date of decision: 09/11/2001

ORAL JUDGEMENT

(Per : MR.JUSTICE M.S.SHAH)

Having regard to the order dated 6-4-1999 passed by this Court in C.E.C.G.A. No. 14 of 1998, the Central Excise, Customs and Gold (Control) Appellate Tribunal is directed to refer the following question of law to this Court and submit the statement of case in accordance with law:-

Whether penal provisions relating to confiscation of goods and imposition of penalty are applicable to Man Made Fabrics which are `Excisable Goods' finding mention in Schedule to the Central Excise Tariff Act,1985 though they are liable to Additional Duty of Excise only in absence of any specific penal provisions in Section 3 (3) of Additional Duties of Excise (Goods of Special Importance) Act, 1957 ?

2. Rule is made absolute.

(M.S. Shah,J)

(D.A. Mehta,J)

zgs/-